ID: CCA_2017011012441051

UILC: 139E.00-00

Number: **201711011** Release Date: 3/17/2017

From:

Sent: Tuesday, January 10, 2017 12:44:10 PM

To: Cc: Bcc:

Subject: POSTU-107509-15

You requested our assistance on this matter in the above named case. This email informs you that CC:ITA has no objection to your office allowing the claims for refund made by individuals to exclude from income payments they received from an Indian tribal government upon the death of a member of the tribe.